

ADMINISTRATIVE PROCESS
OF
ADOPTING MILLAGE



PRESENTED BY:
PAULETTE P. JACKSON, CLA
TAX REVIEW MANAGER

2010

Paulette P. Jackson, CLA

Paulette P. Jackson is the Tax Review Manager in the Advisory Services Division for the Legislative Auditor of the State of Louisiana. Before joining the Legislative Auditor's staff in 1990, Paulette had 23 years of experience in the legal field. She is a graduate of the LSU Paralegal Studies Program, a nationally certified Legal Assistant, and a commissioned Notary Public for East Baton Rouge Parish. She has an extensive knowledge of the millage statutes of our State, and she has a broad knowledge of the legal requirements for adopting ordinances and resolutions as well as other required documents to levy millage rates. She is a member of the Louisiana State Paralegal Association and the Louisiana Notary Association, is a past Secretary for the Rabble Rousers Toastmasters Club and is a certified competent toastmaster.

Jo Ann Johnson

Jo Ann Johnson is an Administrative Assistant in the Advisory Services Division of the Louisiana Legislative Auditor's Office. Before joining the Legislative Auditor's staff in 2003, Jo Ann had 17 years of accounting experience. She is currently enrolled in the College of Business at Northwestern State University. For the past two years, Jo Ann has been training with Paulette Jackson, the Tax Review Manager, in which she has received invaluable knowledge of the millage process.

Questions

This millage class is your opportunity to have the Tax Review Manager (TRM) answer questions or clarify issues for you when adopting millage rates. You may ask questions at any time during the workshop, or you may write your questions down and give them to the TRM at break, or you may see the TRM at break or after class. If the questions are addressed during class, all participants could benefit.

Public Meeting
Public Hearing
Publications "Open Meetings Law" or "Roll Forward"
Proof of Publication or Affidavit of Publication
Newspapers
Resolution
Ordinance
Vote count
Affidavit (required by the legislative auditor)
Notary Public
Color-coded forms
Millage rates
Adjusted millage rate
Maximum authorized millage rate
Rolling forward or increasing millage rates
Reassessment
Renewing a millage
Proces Verbal
Maximum Millage Report
Pension Fund Contribution Report
Deductions made from tax collections for retirement systems
Laws – Constitution, statutes, attorney general opinions

Index

Administrative Process of Adopting Millage

Slide No.

I. Definitions, Laws and Reassessment

The Millage Process	2
Overview	3
Definitions	4
Ad Valorem	4
Mill	4
Taxable Value	4
Actual Levy	5
Maximum Authorized Levy	5
Reassessment	6
Adjusted Millage Rate	6
Adjusted Maximum Millage	7
Roll Forward	8
Affidavit	8
Ad Valorem Tax Laws	9-40
Attorney General Opinions Interpreting Reassessment	41-44
Reassessment Results	45
Reassessment Form (Property Value Decrease)	46
Reassessment Form (Property Value Increase)	47

II. Setting Millage Rates When Not Rolling Forward

Legal Requirements to Set Millage Rates	50
Notice of Meeting Requirements	51-52
Resolution/Ordinance Legal Requirements	53
Notice of Public Meeting – Yellow Color-Coded Form (Form #1)	54
Notice of Public Meeting - Completed Sample Yellow Form	55
Affidavit	56-58

Index

Administrative Process of Adopting Millage

	Slide No.
Affidavit - Completed Sample	59-63
Secretary of State Notary Detailed Datasheet	64
Secretary of State's Website	65

III. Setting Millage Rates When Rolling Forward

Legal Requirements if "Rolling Forward"	68-69
Notice Requirements When "Rolling Forward"	70-72
Notice Requirements When "Rolling Forward" Effective 1/1/2006	73-82
Notice Requirements When "Rolling Forward" Effective 8/15/2009 ¹	83-84
Sample Publication to "Roll Forward"	85
Subsequent Meeting from Newspaper Advertisement	86
Notice Requirements When "Rolling Forward" Effective 8/15/2009 ²	87-91
Resolutions/Ordinances Legal Requirement When "Rolling Forward"	92-93
Notice of Public Hearing/Meeting – Green Color-Coded Form (Form #2)	94
Notice of Public Hearing/Meeting – Blue Color-Coded Form (Form #3)	95
Notice of Public Hearing/Meeting - Completed Sample Green Form	96-97
Affidavit	98-103
Affidavit - Completed Sample Form	104
Secretary of State Notary Detailed Datasheet	105
Secretary of State's Website	106

IV. What The Legislative Auditor Is Looking For

Checklist	108-131
-----------	---------

V. New or "Renewed" Taxes

New Taxes	134-136
-----------	---------

Index

Administrative Process of Adopting Millage

Slide No.

Proces Verbal
Maximum Millage Report

137-139
140

VI. Access to Information

LLA's Website

142-143

Contact Information

144

VII. Appendix

Publication/Notice Laws and Limitations for Increasing Millage Rates

Appendix A

Act 496 of the 2005 Regular Session – Effective 1/1/2006

Act 143 of the 2005 Regular Session – Effective 1/1/2006

Act 498 of the 2009 Regular Session – Effective 8/15/2009

Act 528 of the 2009 Regular Session

Act 542 of the 2009 Regular Session – Constitutional Amendment

Sec. I. Definitions, Laws and Reassessment

I. Definitions, Laws and Reassessment

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1

The Millage Process

- ***The laws surrounding the levying of ad valorem taxes by tax recipient bodies***
- ***Millage documents required by LLA because of the laws***

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2

Overview

- **Definitions**
- **Ad Valorem Tax Laws**
- **Reassessment Results**
- **Required Documents**
- **Requirements for Each Document**
- **Checklist**
- **New Taxes**
- **Access to Information**

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Definitions

- **Ad Valorem**
 - **According to value (taxes are assessed a dollar amount according to property value)**
- **Mill**
 - **1/10 of one cent**
- **Taxable Value**
 - **Fair market value less homestead exemption**

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Definitions

- **Actual levy**
 - **Millage rate levied in a particular tax year**
- **Maximum authorized levy**
 - **Maximum millage rate as adjusted by reassessment that may be levied in a tax year**

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Definitions

- **Reassessment**
 - **Revalues all property subject to taxation**
 - **Adjusts the millage rate upward or downward depending on property values**
- **Adjusted Millage Rate**
 - **The millage rate as adjusted by reassessment**

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Definitions

- **Adjusted Maximum Millage**

- **If the Actual Levy and the Maximum Authorized Levy are different, both rates are adjusted at reassessment. The Adjusted Maximum Millage may be levied without going through the roll forward process**
- **Becomes the new maximum if roll forward does not occur before the next reassessment**

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Definitions

- **Roll Forward**

- **Increasing millage rate after reassessment from the adjusted maximum millage rate to a rate not in excess of the "prior year's maximum" millage**
- **Only occurs when property values increase at reassessment.**

- **Affidavit**

- **Sworn statement**

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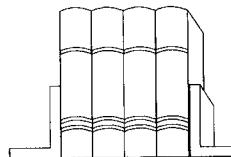
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8

Ad Valorem Tax Laws

Art. 7, Sec. 18(F) of La. Const.

- **Requires all property subject to taxation to be reappraised or reassessed at least every 4 years**



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Ad Valorem Tax Laws

Art. 7, Sec. 23(B) of La. Const.

- **Mandates the adjustment of ad valorem taxes either upward or downward depending on property values**

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Ad Valorem Tax Laws

Art. 7, Sec. 23(C) of La. Const.

- **Authorizes increases in the millage rates after reassessment "but not in excess of the prior year's maximum authorized millage rate"**

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11

Ad Valorem Tax Laws

Art. 7, Sec. 23(C) of La. Const.

- **Requires 2/3 vote of the total membership of the taxing authority**
- **After a public hearing held in accordance with the open meetings law**

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12

Ad Valorem Tax Laws
Art. 7, Sec. 23(C) of La. Const.

- **Public notice of the [date] time, place, and subject matter of such hearing**
- **Shall be published on 2 separate days no less than 30 days before the public hearing**

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Ad Valorem Tax Laws
Art. 7, Sec. 23(C) of La. Const.

- **Public notice shall be published in the official journal of the taxing authority**
- **And in another newspaper with a larger circulation within the taxing authority than the official journal, if there is one**

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Ad Valorem Tax Laws

R.S. 47:1705(A)

- **Requires tax recipient agencies to furnish ordinance or resolution to assessor and LLA each year**

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Ad Valorem Tax Laws

R.S. 47:1705(B)

- **If increasing millage, requires**
 - **2/3 vote of total membership after a public hearing**
 - **2 separate ordinances or resolutions**

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16

Ad Valorem Tax Laws

R.S. 47:1705(B)

- **1st ordinance or resolution shall set forth and designate the adjusted millage rate**
 - **Requires a majority vote of members present**
- **2nd ordinance or resolution shall set forth and designate the adjusted millage rate and the increased millage rate**
 - **Requires 2/3 vote of the total membership of the taxing authority**

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17

Ad Valorem Tax Laws

R.S. 47:1705(B) New 2006

Act 496 of 2005 Regular Session

- **Acts 143 and 496 of the 2005 Regular Session of the Legislature requires additional notice requirements if increasing millage**
- **Act 496 applies to all parishes except Rapides**

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18

Ad Valorem Tax Laws

R.S. 47:1705(B) New 2006

Act 496 of 2005 Regular Session

- ***In addition to the notice requirements provided for in Art. 7, Sec. 23(C) of the La. Constitution and R.S. 47:1705, any tax recipient body which proposes to increase its millage without voter approval shall do the following:***
- ***Publish by July 15 notice of the date, time and place of the hearing***

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Ad Valorem Tax Laws

R.S. 47:1705(B) New 2006

Act 496 of 2005 Regular Session

- ***Notice shall contain a statement that the tax recipient body intends to consider levying additional or increased millage rates without further voter approval***
- ***Notice shall be published on 2 separate days in the official journal of the taxing authority and in another newspaper with a larger circulation within the taxing authority than the official journal, if there is one***

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Ad Valorem Tax Laws

R. S. 47:1705(B) New 2006

Act 496 of 2005 Regular Session

- **Requirements for the published notice shall be prescribed by the Louisiana Tax Commission and shall include the following:**
 - **Prominent placement in the newspaper in a section other than the classified advertisement or public notice section**

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21

Ad Valorem Tax Laws

R.S. 47:1705(B) New 2006

Act 496 of 2005 Regular Session

- **Formatted in a box with a bolded outline**
- **A size of not less than two inches by four inches**
- **Print in bold face type**

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22

Ad Valorem Tax Laws

R.S. 47:1705(B) New 2006

Act 496 of 2005 Regular Session

- **The additional publication requirements shall be provided by the official journal at a charge not in excess of the rates assessed and charged for regular commercial advertising**

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23

Ad Valorem Tax Laws

R.S. 47:1705(B) New 2006

Act 496 of 2005 Regular Session

- **Failure to timely accomplish such publication shall make the adoption of the increased millage null, void and of no effect**

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Ad Valorem Tax Laws

R.S. 47:1705(B) New 2006

Act 496 of 2005 Regular Session

- ***Taxing authority shall also provide notice to the assessor in its parish or district of the date, time and place of the pending hearing***

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Ad Valorem Tax Laws

R.S. 47:1705(B) New 2006

Act 496 of 2005 Regular Session

- ***Each assessor shall maintain a list of each of the pending hearing dates in his parish or district***
- ***Each assessor may publish such hearing dates on his website***

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26

Ad Valorem Tax Laws

R.S. 47:1705(B) New 2006

Act 496 of 2005 Regular Session

- **Each tax recipient body required to publish shall also:**
 - **Issue a press release to newspapers with substantial distribution within the parish of the tax recipient's jurisdiction**
 - **And to area broadcast media**

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Ad Valorem Tax Laws

R.S. 47:1705(B) New 8/15/2009

Act 498 of 2009 Regular Session

- **Act 498 of 2009 Regular Session added additional notice requirements if increasing millage**
 - **On the first day of publication, occurring no less than 30 days before the hearing date, notice shall also be posted on the Internet website of the taxing authority if there is one**

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Ad Valorem Tax Laws
R.S. 47:1705(B) New 8/15/2009
Act 498 of 2009 Regular Session

- ***The Internet posting shall remain active until such time as the taxing authority has taken action to approve or disapprove, or has abandoned action on the proposed millage increase***

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Ad Valorem Tax Laws
R.S. 47:1705(B) New 8/15/2009
Act 498 of 2009 Regular Session

- ***In the event of cancellation or postponement of a public hearing
** to consider levying additional or increased millages, OR***
- ***In the event the proposal was considered at the public hearing without action or vote***

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Ad Valorem Tax Laws
R.S. 47:1705(B) New 8/15/2009
Act 498 of 2009 Regular Session

- **Then any future public hearing to consider such proposal shall be advertised and publicized as required in R.S. 47:1705(B), except that no newspaper advertisement shall be required**

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Ad Valorem Tax Laws
R.S. 47:1705(B) New 8/15/2009
Act 498 of 2009 Regular Session

- **For each subsequent public hearing from the newspaper advertised hearing date, the tax recipient body shall [again]**
 - **Provide the assessor in its parish or district the date, time and place of its pending hearing**
 - **Assessor shall maintain a list of pending hearing and may publish the hearing dates on his website**

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32

Ad Valorem Tax Laws
R.S. 47:1705(B) New 8/15/2009
Act 498 of 2009 Regular Session

- **For each subsequent public hearing from the newspaper advertised hearing date, the tax recipient body shall [again]**
 - **Issue a press release to newspapers with substantial distribution within the parish of recipient's jurisdiction**
 - **And to area broadcast media**

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Ad Valorem Tax Laws
R.S. 47:1705(B) New 8/15/2009
Act 498 of 2009 Regular Session

- **These additional notice requirements do not apply to Rapides Parish**

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Ad Valorem Tax Laws

R.S. 47:1705(B)(1)

Act 528 of 2009 Regular Session

- **Act 528 of 2009 Regular Session provides for limitations on millage increases by taxing authorities whose board members are not elected by the voters**
 - **Limits the increase to no more than 2.5% of taxes collected from the previous calendar year**
 - **Does not apply to fire districts or certain levee districts**

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35

Ad Valorem Tax Laws

R.S. 47:1705(B)(1)

Act 528 of 2009 Regular Session

- **Effective date of Act 528 was 8/15/2009**
- **Conflicts with Article 7, Section 23(C) of the Louisiana Constitution**
- **Therefore, not effective until after 11/2/2010 election**

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Ad Valorem Tax Laws
Art. 7, Sec. 23(C) of La. Const.
Act 542 of 2009 Regular Session

- **Act 542 of 2009 Regular Session provides for limitations on millage increases by taxing authorities whose board members are not elected by the voters**
- **If proposition passes at 11/2/2010 election, amendment will become effective 1/1/2011**

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Ad Valorem Tax Laws
Art. 7, Sec. 23(C) of La. Const.
Act 542 of 2009 Regular Session

- **Limits the increase to no more than 2.5% of taxes collected from the previous calendar year**
- **Does not apply to fire districts or ports, port harbor, and terminal districts, and certain levee districts**

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Ad Valorem Tax Laws R.S. 47:1705(D)

- ***Requires LLA to review ordinances or resolutions for compliance***

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Ad Valorem Tax Laws R.S. 11:1481(1)(a)(ii)(aa)

- ***Added by Act 860 of 2004 Regular Session***
- ***Requires tax recipient agencies of Parish of Orleans/City of New Orleans to furnish ordinance or resolution to LLA***

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A. G. Opinions Interpreting Reassessment

- **A. G. Opinion No. 89-526**
 - **Reassessment can be done in any year to compensate for decreases in the assessed value of public service or personal property**

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41

A. G. Opinions Interpreting Reassessment

- **A.G. Opinion No. 06-0107**
 - **Reassessment cannot be done to compensate for a value loss in real estate due to the transfer of property to the exempt tax roll**
 - **Tax recipient bodies may “roll forward” if they are not at their maximum millage**

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A.G. Opinions Interpreting Reassessment

- **A.G. Opinion 93-339**
 - **The adjusted millage rate established under Art. 7, Sec. 23(A) of La. Const. became the new maximum authorized millage**
 - **“Prior year’s maximum” refers to the 1978 initial adjusted millage**

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A. G. Opinions Interpreting Reassessment

- **A. G. Opinion Nos. 00-245 and 00-245(A)**
 - **Taxing authority may “roll forward” in any year prior to the next reassessment**
 - **The “prior year’s maximum” is the year prior to the last reassessment**

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Reassessment Results

- **Decrease in Property Value**
 - **Millage rate will increase so as to receive same dollars as previous year**
- **Increase in Property Value**
 - **Millage rate will decrease so as to receive same dollars as previous year**
- **Stay the Same**

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Reassessment Form (Property Value Decrease)

To: Library (1059007)

<u>5.390</u>	or	<u>5.410</u>	<u>\$65,046,287</u>	<u>\$350,599.49</u>	<u>\$351,900.41</u>
Millage		Maximum	Taxable Property	Taxes Levied	Taxes Levied
Levied		Authorized	Valuation 2007		Maximum
2007		Levy			

2008 Tax Roll as Adjusted by
Reappraisal/Reassessment
\$64,093,120

<u>\$350,599.49</u>	or	<u>\$351,900.41</u>	<u>\$64,093,120</u>	<u>5.470</u>	or	<u>5.490</u>
Taxes Levied		Taxes Levied	Taxable Prop	Adjusted		Adjusted
		Maximum	Valuation	2008		Maximum

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Reassessment Form (Property Value Increase)

To: Courthouse & Jail (1032005)

<u>2.610</u>	or	<u>2.710</u>	<u>\$79,250,657</u>	<u>\$206,844.21</u>	<u>\$214,769.28</u>
Millage Levied 2007		Maximum Authorized Levy	Taxable Property Valuation 2007	Taxes Levied	Taxes Levied Maximum

2008 Tax Roll as Adjusted by
Reappraisal/Reassessment
\$80,960,736

<u>\$206,844.21</u>	or	<u>\$214,769.28</u>	<u>\$80,960,736</u>	<u>2.550</u>	or	<u>2.650</u>
Taxes Levied		Taxes Levied Maximum	Taxable Prop Valuation	Adjusted 2008		Adjusted Maximum

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47

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Sec. II. Setting Millage Rates When Not Rolling Forward

II. Setting Millage Rates When Not Rolling Forward

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Legal Requirements To Set Millage Rate

- ***Public Meeting***
 - ***R.S. 42:1, et seq.***
- ***Resolution or ordinance setting the millage rate(s)***
 - ***Simple majority vote required***



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Notice of Meeting Requirements (R.S. 42:7)

- ***Written public notice required no less than 24 hours before meeting***
- ***Notice must include***
 - ***Meeting Agenda***
 - ***Date***
 - ***Time***
 - ***Place***

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Notice of Meeting Requirements (R.S. 42:7)

- ***Notice may be:***
 - ***Posted at the principal office of the public body, or if no such office exists, at the building where the meeting is to be held; or***
 - ***Published in the official journal***

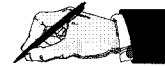
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Resolution/Ordinance Legal Requirements

- **Must be signed**
- **Must show date of adoption**
- **Adoption date must correspond with notice of meeting date**
- **Must reflect complete vote count**
- **Simple majority vote required**
- **Must adopt a specific millage rate for that tax year**



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Color-Coded Form Yellow (Form #1)

- **Yellow Form, Form #1
Notice of Public Meeting**
 - **In any year when adopting the adjusted millage**
 - **Tax year(s) AFTER you have accomplished the roll-forward**

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Notice of Public Meeting (Completed Sample Yellow Form)

Notice Posted: September 7, 2009 at 2:00 p.m.

Notice of Public Meeting

A public meeting will be held as follows:

DATE: September 8, 2009

TIME: 6:00 PM.

PLACE OF MEETING: St. Helena Parish Police Jury Meeting Room, 17911 Hwy. 43, Greensburg, La 70441

AGENDA: (Full meeting agenda is required.)

Call to order

Roll Call

Approval of Minutes from last meeting/hearing, August 19, 2009

Old Business:

1. None

New Business:

1. Adopt millage rates.

2. See full meeting agenda attached.

Adjournment

Deborah Strickland, Secretary-Treasurer
St. Helena Parish Police Jury
225-222-4549

In accordance with the Americans with Disabilities Act, if you need special assistance, please contact Deborah Strickland at 225-222-4549 describing the assistance that is necessary.

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Affidavit

- **LLA requires the affidavit to be assured by the public body that there was a meeting properly held**
- **Sworn statement**
- **Affiant is attesting that notice was posted or published to comply with the Open Meetings Law**
- **Whether posted or published, notice must include the meeting agenda**

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56

Affidavit

- ***If not rolling forward, mark “No” to indicate that the statements were not made about rolling forward***
- ***Affiant is swearing to the last paragraph regarding copies attached whether or not roll forward occurred***

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Affidavit

- ***Signature of affiant is required***
- ***Signature of notary is required***
 - ***Notary ID # or Attorney Bar Roll # required effective 01/01/2005***
- ***Name of notary must be typed, printed or stamped as commissioned***
 - ***R.S. 35:12(A)(2)***

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58

Affidavit ***Completed Sample***

(Prepare on letterhead)

AFFIDAVIT

**State of Louisiana
Parish of St. Helena**

BEFORE ME, the undersigned notary public, duly commissioned and qualified within and for the aforesaid parish and state, personally came and appeared:

DEBORAH STRICKLAND,

who, after first being duly sworn, did depose and say that:

She is the duly authorized Secretary-Treasurer of the St. Helena Parish Police Jury.

(Mark the appropriate box below to show how you complied with the Open Meetings Law.)

A public meeting was held in accordance with the Open Meetings Law at R.S. 42:1, et seq. to adopt the millage rates for the 2009 tax year. That public written notice of the agenda, date, time and place of the meeting () was posted on the building where the meetings of this taxing authority are usually held no less than 24 hours before the meeting and/or () was published in the official journal no less than 24 hours before the meeting.

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Affidavit ***Completed Sample***

A quorum or simple majority of the total membership of the taxing authority was physically present and voting at the public meeting, which was held on the 8th day of September, 2009 at 6:00 p.m. at the St. Helena Parish Police Jury Meeting Room, 17911 Hwy. 43, Greensburg, Louisiana 70441. The meeting was conducted in accord with the prior noticed agenda. Matters not included on the agenda were not discussed without the unanimous approval of the members present after complying with all provisions of R.S. 42:7(A)(1)(b)(ii).

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60

Affidavit Completed Sample

Roll Forward Occurred: Yes () No ()

If Rolled Forward Occurred:

The additional publishing requirements of Article 7, Section 23(C) of the Louisiana Constitution and R.S. 47:1705(B) regarding increases in the millage rates have been complied with. These requirements include, but are not limited to the following:

- 1. Public notice of the date, time, place, and subject matter of the public hearing was published on two separate days no less than thirty days before the public hearing in the official journal of the taxing authority;**
- 2. And, if applicable, in another newspaper with a larger circulation within the taxing authority than the official journal;**
- 3. On the first day of publication, the notice was posted on the Internet website, if the taxing authority maintains an Internet website;**
- 4. The posting remained active on the Internet until the taxing authority took action to approve or disapprove or abandon action on the proposed millage increase;**
- 5. Publications were published by July 15;**
- 6. The assessor was provided notice of the date, time and place of the pending hearing;**

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61

Affidavit Completed Sample

- 7. A press release was issued to newspapers with substantial distribution within the jurisdiction of the taxing district; and**
- 8. To area broadcast media;**
- 9. If the advertised public hearing was cancelled or postponed or was considered at the public hearing without action or vote, then, all of the notice requirements of R.S. 47:1705(B) for future public hearings to consider such proposal to increase millage rates was advertised and publicized, except the newspaper advertisement by July 15;**
- 10. Two separate ordinances or resolutions were adopted; and**
- 11. Two-thirds of the total membership of the taxing authority voted in favor of the second ordinance or resolution to increase the millage.**

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62

Affidavit Completed Sample

Copies of all required notices and agenda are attached hereto and incorporated herein by reference.

***Deborah Strickland, Secretary-Treasurer
St. Helena Parish Police Jury
17911 Highway 43
Greensburg, Louisiana 70441
225.222.4549***

***SWORN TO AND SUBSCRIBED Before Me, this 9th day of September, 2009 at
Greensburg, Louisiana.***

***Elaine G. Spears, Notary Public
Notary ID #81195***

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63

Secretary of State Notary Detailed Datasheet

***Louisiana Secretary of State
Selected Notary Detailed Data***

***NOTE: FOR INFORMATION REGARDING STATUS OR FOR INSTRUCTIONS TO CHANGE ANY
INCORRECT INFORMATION, CLICK HERE.***

ELAINE G. SPEARS

5683 HWY 1042

GREENSBURG, LA 70441

Notary ID Number: 81195

Parish: ST. HELENA

Notary Type: Non-Attorney

Status: Active

Phone: 225-222-3980

Commission Date: 05/11/2005

Oath Date: 03/04/2005

Bond Expiration Date: 03/04/2010

***NOTE: FOR INFORMATION REGARDING STATUS OR FOR INSTRUCTIONS TO CHANGE ANY
INCORRECT INFORMATION, CLICK HERE.***

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64

Secretary of State's Website

- **Secretary of State's Website:**
 - **www.sos.louisiana.gov**
 - **Select Notaries**
 - **Select Notary Database**

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65

This slide is intentionally blank.

Sec. III. Setting Millage Rates When Rolling Forward

III. Setting Millage Rates When Rolling Forward

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67

Legal Requirements if “Rolling Forward”

- ***Notice of Public Meeting to comply with Open Meetings Law, R.S. 42:1, et seq.***
- ***Publication Notices – Art. 7, Sec. 23(C), La. Constitution and R.S. 47:1705(B)***

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68

Legal Requirements if "Rolling Forward"

- **2 separate ordinances or resolutions, R.S. 47:1705(B)**
- **2/3 vote of the total membership of the taxing authority required in ordinance #2**

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69

Notice Requirements When "Rolling Forward"

- **Open Meetings Law**
(R.S. 42:1, et seq.)
See Slides 51 and 52
- **Public Hearing Required**
(Art. 7, Sec. 23(C) of La. Const. and R.S. 47:1705(B))
 - **Held in accordance with the open meetings law**

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70

Notice Requirements When “Rolling Forward”

- ***Publish 2 separate days no less than 30 days before hearing***
- ***At least 30 days from last publication to hearing date***

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71

Notice Requirements When “Rolling Forward”

- ***Publish in official journal AND in another newspaper with a larger circulation within the taxing authority, if there is one***
- ***Publish date, time, place and subject matter of hearing***

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72

**Notice Requirements When
"Rolling Forward"
Effective 1/1/2006**

- ***New notice requirements effective January 1, 2006 applies to all parishes and all municipal districts within Orleans Parish except for Rapides Parish***

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73

**Notice Requirements When
"Rolling Forward"
Effective 1/1/2006**

- ***Publish by July 15 notice of the date, time and place of the hearing***
- ***Notice shall contain a statement that the tax recipient body intends to consider levying additional or increased millage rates without further voter approval***

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74

**Notice Requirements When
"Rolling Forward"
Effective 1/1/2006**

- **Notice shall be published on 2 separate days in the official journal of the taxing authority and in another newspaper with a larger circulation within the taxing authority than the official journal, if there is one**

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75

**Notice Requirements When
"Rolling Forward"
Effective 1/1/2006**

- **Requirements for the published notice shall be prescribed by the Louisiana Tax Commission and shall include the following:**
 - **Prominent placement in the newspaper in a section other than the classified advertisement or public notice section**

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76

**Notice Requirements When
"Rolling Forward"
Effective 1/1/2006**

- **Formatted in a box with a bolded outline**
- **A size of not less than two inches by four inches**
- **Print in bold face type**

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77

**Notice Requirements When
"Rolling Forward"
Effective 1/1/2006**

- **The additional publication requirements shall be provided by the official journal at a charge not in excess of the rates assessed and charged for regular commercial advertising**

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78

**Notice Requirements When
"Rolling Forward"
Effective 1/1/2006**

- **Failure to timely accomplish such publication shall make the adoption of the increased millage null, void and of no effect**

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79

**Notice Requirements When
"Rolling Forward"
Effective 1/1/2006**

- **Taxing authority shall also provide notice to the assessor in its parish or district the date, time and place of the pending hearing**

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80

**Notice Requirements When
"Rolling Forward"
Effective 1/1/2006**

- **Each assessor shall maintain a list of each of the pending hearing dates in his/her parish or district**
- **Each assessor may publish such hearing dates on his website**

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81

**Notice Requirements When
"Rolling Forward"
Effective 1/1/2006**

- **Each tax recipient body shall also:**
 - **Issue a press release to newspapers with substantial distribution within the parish of the tax recipient's jurisdiction**
 - **And [issue a press release] to area broadcast media**

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82

**Notice Requirements When
"Rolling Forward" New 8/15/2009
Act 498 of 2009 Regular Session**

- **Act 498 of 2009 Regular Session added additional notice requirements if increasing millage**
 - **On the first day of publication, occurring no less than 30 days before the hearing date, notice shall also be posted on the Internet website of the taxing authority if there is one**

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83

**Notice Requirements When "Rolling
Forward" New 8/15/2009
Act 498 of 2009 Regular Session**

- **The Internet posting shall remain active until such time as the taxing authority has taken action to approve or disapprove, or has abandoned action on the proposed millage increase**

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84

Sample Publication to “Roll Forward”

Notice is hereby given pursuant to Article 7, Section 23(C) of the Constitution and R.S. 47:1705(B) that a public hearing of the Greater Lafourche Port Commission in Lafourche Parish will be held at the regular meeting place, Greater Lafourche Port Commission Administration Office, 16829 East Main, Galliano, Louisiana, on Thursday, April 13, 2009 at 10:30 a.m. to consider levying additional or increased millage rates without further voter approval or adopting the adjusted millage rate and rolling forward to a millage rate not to exceed the prior year's maximum.

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85

Public Hearing Or at Subsequent Meeting

- **Millage may be adopted at the advertised public hearing; OR**
- **At a subsequent meeting by complying with the Open Meetings Law and the additional notice requirements effective 8/15/2009**

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86

**Notice Requirements When "Rolling
Forward" New 8/15/2009
Act 498 of 2009 Regular Session**

- ***In the event of cancellation or postponement of a public hearing** to consider levying additional or increased millages, OR***
- ***In the event the proposal was considered at the public hearing without action or vote***

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87

**Notice Requirements When "Rolling
Forward" New 8/15/2009
Act 498 of 2009 Regular Session**

- ***Then any future public hearing to consider such proposal shall be advertised and publicized as required in R.S. 47:1705(B), except that no newspaper advertisement shall be required***

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88

**Notice Requirements When "Rolling Forward" New 8/15/2009
Act 498 of 2009 Regular Session**

- **For each subsequent public hearing from the newspaper advertised hearing date, the tax recipient body shall [again]**
 - **Provide the assessor in its parish or district the date, time and place of its pending hearing**
 - **Assessor shall maintain a list of the pending hearing dates and may publish the hearing dates on his website**

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89

**Notice Requirements When
"Rolling Forward" New 8/15/2009
Act 498 of 2009 Regular Session**

- **For each subsequent public hearing from the newspaper advertised hearing date, the tax recipient body shall [again]**
 - **Issue a press release to newspapers with substantial distribution within the parish of recipient's jurisdiction**
 - **And to area broadcast media**

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90

**Notice Requirements When
"Rolling Forward" New 8/15/2009
Act 498 of 2009 Regular Session**

- **These additional notice requirements effective 8/15/2009 do not apply to Rapides Parish**

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91

**Resolutions/Ordinances
When "Rolling Forward"**

- **Must be signed by authorized person**
- **Must show date of adoption**
- **Adoption date must correspond with meeting date noticed to the public**
- **Must reflect complete vote count**
- **Must adopt specific millage rate for that tax year**

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92

Resolutions/Ordinances When “Rolling Forward”

- **Two separate resolutions or ordinances must be adopted**
 - **1st resolution or ordinance sets forth and designates the adjusted rate**
 - **Simple majority vote required**
 - **2nd resolution or ordinance sets forth and designates the adjusted rate and the increased rate**
 - **2/3 vote of total membership of taxing authority required**

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93

Color-Coded Form Green Form #2

- **Green Form, Form #2**
Notice of Public Hearing/Meeting
 - **Use the “Green” form ONLY in the year when you are rolling forward to a rate greater than the adjusted maximum, but not greater than the “prior year’s maximum” – whatever that year may be**

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94

Color-Coded Form Blue Form #3

- **Blue Form, Form #3**

Notice of Public Hearing/Meeting

- **Use only when rolling forward,
AND**
- **You have additional millages that
were not subject to reassessment,
e.g. bonds, service fees, new tax**

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95

Notice of Public Hearing/Meeting Completed Sample Green Form

(Prepare on letterhead)

Notice Posted: September 7, 2009 at 3:00 p.m.

Notice of Public Hearing/Meeting

I. A public hearing will be held as follows:

DATE: September 8, 2009

TIME: 6:00 p.m.

**PLACE OF MEETING: St. Helena Parish Police Jury Meeting Room, 17911 Hwy. 43,
Greensburg, La. 70441**

**A public hearing will be held to consider levying increased millage rates after
reassessment and rolling forward millage rates not exceeding the maximum
authorized by law.**

Close public hearing; Adjourn

II. A public meeting will be held as follows:

DATE: September 8, 2009

TIME: 6:15 P.M. or immediately following the public hearing

**PLACE OF MEETING: St. Helena Parish Police Jury Meeting Room, 17911 Hwy. 42,
Greensburg, La 70447**

AGENDA: (Full meeting agenda is required.)

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96

Notice of Public Hearing/Meeting Completed Sample Green Form

Call to Order
Roll Call
Approval of Minutes from last meeting/hearing, August 19, 2009

Old Business:

1. none

New Business:

1. Adopt the adjusted millage rates.
2. Set forth the adjusted millage rates and roll forward to millage rates not exceeding the maximum authorized rates.
3. See full meeting agenda attached.

Adjournment

Deborah Strickland, Secretary-Treasurer
St. Helena Parish Police Jury
225-222-4549

In accordance with the Americans with Disabilities Act, if you need special assistance, please contact Deborah Strickland at 225.222.4549 describing the assistance that is necessary.

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97

Affidavit

- **LLA requires the affidavit to be assured by the public body that there was a meeting properly held**
- **Sworn statement**
- **Affiant is attesting that notice was posted or published to comply with the Open Meetings Law (R.S. 42:7)**

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98

Affidavit

- ***Whether posted or published, notice must include the meeting agenda to comply with the Open Meetings Law***
- ***Affiant is attesting that publication requirements to “roll forward” were published to comply with the Constitution and R.S. 47:1705(B)***

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99

Affidavit

- ***Affiant is attesting that the assessor was provided notice of the date, time and place of the pending hearing***
- ***Affiant is attesting that a press release was issued to newspapers with substantial distribution within the taxing district and to area broadcast media***

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100

Affidavit

- ***Affiant is attesting that the additional notice requirements from Act 498 of the 2009 Regular Session for any subsequent public hearing from the advertised public hearing date were complied with***

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101

Affidavit

- ***Affiant is attesting that two separate ordinances or resolutions were adopted***
- ***Affiant is attesting that 2/3 of the total membership of the taxing authority voted in favor of the second ordinance or resolution to increase the millage***

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102

Affidavit

- ***Signature of affiant is required***
- ***Signature of notary is required***
 - ***Notary ID # or Attorney Bar Roll # required 01/01/2005***
- ***Name of notary must be typed, printed or stamped as commissioned***
 - ***R.S. 35:12(A)(2)***

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103

Affidavit Completed Sample Form

- ***For a completed sample affidavit form when rolling forward, see Slides 59-63***
- ***If rolling forward, mark "Yes" to indicate that the statements were made about rolling forward***
- ***Affiant is swearing to the last paragraph regarding copies attached whether or not roll forward occurred***

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104

Secretary of State Notary Detailed Datasheet

**Louisiana Secretary of State
Selected Notary Detailed Data**

**NOTE: FOR INFORMATION REGARDING STATUS OR FOR INSTRUCTIONS TO CHANGE ANY
INCORRECT INFORMATION, CLICK HERE.**

ELAINE G. SPEARS

5683 HWY 1042

GREENSBURG, LA 70441

Notary ID Number: 81195

Parish: ST. HELENA

Notary Type: Non-Attorney

Status: Active

Phone: 225-222-3980

Commission Date: 05/11/2005

Oath Date: 03/04/2005

Bond Expiration Date: 03/04/2010

**NOTE: FOR INFORMATION REGARDING STATUS OR FOR INSTRUCTIONS TO CHANGE ANY
INCORRECT INFORMATION, CLICK HERE.**

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105

Secretary of State's Website

- **Secretary of State's Website:**
 - **www.sos.louisiana.gov**
 - **Select Notaries**
 - **Select Notary Database**

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106

Sec. IV. What the Legislative Auditor Is Looking For

Checklist

IV. What The Legislative Auditor Is Looking For

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107

Checklist

- ***Notice(s) of Public Meeting***
 - ***Open Meetings Law***
 - ***Publications, if applicable***
- ***Resolution(s) or Ordinance(s)***
- ***Affidavit***

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108

Checklist

- ***Does the Notice of Public Meeting show the date, time and place of the meeting and the full meeting agenda?***

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109

Checklist

- ***If the notice was posted, can LLA tell date posted?***
 - ***Must be at least 24 hours before meeting***
 - ***Date of posting must be shown on Notice***
 - ***If posted the day before the meeting, time of posting must be indicated***

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110

Checklist

- ***If notice was published, was the tear sheet or Proof of Publication from the newspaper furnished?***
 - ***If Proof of Publication from the newspaper is furnished, notary must type, print or stamp name as commissioned and affix ID number***
 - ***Furnish datasheet on the notary from the Secretary of State***

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111

Checklist

- ***Was the meeting agenda separate from the notice or included within the notice?***
 - ***If separate, both must be posted or published at least 24 hours before meeting***

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112

Checklist

- ***Is the agenda clear as to what the taxing authority is doing at the meeting?***
 - ***Action verb is required for adopting millage rates, e.g.:***
 - ***Adopt***
 - ***Set***
 - ***Establish***
 - ***Fix***

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113

Checklist

- ***Words to avoid on the agenda if used alone when establishing millage rates, e.g.:***
 - ***Consider***
 - ***Discuss***
 - ***Review***
- ***If those words are used, another agenda item must be an action verb to set millage rates, e.g. consider and adopt***

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114

Checklist

- ***When looking at the noticelagenda as a whole, does the public know what action will be taken?***

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115

Checklist

- ***If rolling forward, was the notice of the date, time and place of the hearing published by July 15?***
- ***Was the notice published on 2 separate days in the official journal and in another newspaper with a larger circulation, if applicable?***

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116

Checklist

- ***If rolling forward, did the notice contain a statement that the tax recipient body intends to consider levying additional or increased millage rates without further voter approval?***

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117

Checklist

- ***If rolling forward, was the notice published in a prominent place in the newspapers in a section other than the classified advertisement or public notice section?***

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118

Checklist

- ***If rolling forward, was the notice formatted in a box with a bolded outline?***
- ***Was the size of the publication at least 2 inches by 4 inches?***
- ***Was the print of the publication in bold face type?***

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119

Checklist

- ***If rolling forward, did the tax recipient body provide notice to the assessor of the date, time and place of the pending hearing?***
- ***Is the assessor maintaining a list of each of the pending hearing dates in his/her parish or district?***

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120

Checklist

- ***If rolling forward, did the tax recipient body issue a press release to newspapers with substantial distribution within his parish or district?***
- ***Did the tax recipient body issue a press release to area broadcast media?***

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121

Checklist

- ***If rolling forward, were the tear sheets or Proof of Publication from the newspapers furnished?***
 - ***If Proof of Publication was furnished, did Notary type, print or stamp his name as commissioned and affix his ID number?***
 - ***Did you attach the notary datasheet from the Secretary of State?***
- ***Did the publications show the date, time, place and subject matter of the public hearing?***

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122

Checklist

- ***If rolling forward, were the publications published on 2 separate days?***
- ***Was the second publication at least 30 days before the public hearing?***

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123

Checklist

- ***If rolling forward, was the notice posted on the Internet website of the taxing authority on the first day of publication if the taxing authority maintains a website?***
- ***Did the Internet posting remain active until the taxing authority approved or disapproved or abandoned action on the proposed millage increase?***

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124

Checklist

- ***If a subsequent public hearing was held from the newspaper advertised public hearing, did the taxing authority [again]***
 - ***Provide the assessor with the date, time and place of its pending hearing date?***
 - ***Did the assessor maintain a list of the subsequent hearing dates?***
- ***If a subsequent public hearing was held from the newspaper advertised public hearing, did the taxing authority [again]***
 - ***Issue a press release to newspapers?***
 - ***And to broadcast media?***

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125

Checklist

- ***If rolling forward, were 2 separate Ordinances or Resolutions furnished?***
 - ***1st ordinance or resolution setting forth the adjusted millage rate***
 - ***2nd ordinance or resolution setting forth the adjusted millage rate AND the increased (2009) millage rate***

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126

Checklist

- ***Does the resolution or ordinance establish a millage rate?***
- ***Does the resolution or ordinance show a complete vote count?***
- ***Was the resolution or ordinance adopted at the noticed meeting?***
- ***Was the resolution or ordinance signed by an authorized person?***

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127

Checklist

- ***If rolling forward, does resolution or ordinance #1 show the adjusted millage rate?***
- ***Does resolution or ordinance #2 show the adjusted millage rate and the increased rate?***
- ***Did 2/3 of the total membership of the taxing authority vote in favor in resolution or ordinance #2?***

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128

Checklist

- ***Does the affidavit reflect the correct way the public was notified (posted or published) to comply with the Open Meetings Law?***
- ***If published, was the full meeting agenda published and the tear sheet furnished?***
- ***Did the appearer mark the appropriate space to indicate whether or not roll forward occurred?***
- ***Did affiant and notary sign?***

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129

Checklist

- ***R.S. 35:12 requires the following:***
 - ***Did the notary insert the name of the affiant in the document?***
 - ***Did the notary type, print or stamp his/her name as commissioned below the signature?***
 - ***Did the notary affix his/her ID or Bar Roll Number?***

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130

Checklist

- ***Is the notary in good standing with the Secretary of State?***
- ***Secretary of State's Website:***
 - ***www.sos.louisiana.gov***
 - ***Select Notary Division***
- ***Did appearer or notary attach a copy of the Secretary of State's datasheet on the notary?***

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131

This slide is intentionally blank.

Sec. V. New or “Renewed” Taxes

V. New or Renewed Taxes

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133

New Taxes

- ***Three types of taxes:***
 - ***Constitutional***
 - ***Statutory***
 - ***Voter-Approved***

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134

New Taxes

- ***If a constitutional millage was passed, the taxing authority will send the Tax Review Manager and/or the Assessor the act or its number creating the millage***
- ***The millage will be added to the database***
- ***The taxing authority will adopt the millage each year based on this authority***

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135

New Taxes

- ***If a statutory millage was passed by the Legislature, the taxing authority will send the act or its number to the Tax Review Manager and/or the Assessor***
- ***The millage will be added to the database***
- ***The taxing authority will adopt the millage each year based on this authority***

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136

New Taxes Proces Verbal

- ***If a voter-approved millage is passed by the electors, a copy of the Proces Verbal is prepared by the taxing authority***
- ***The Proces Verbal is recorded in the Parish Mortgage Records and with the Secretary of State R.S. 18:1293***

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137

New Taxes Proces Verbal

- ***A recorded copy of the Proces Verbal is sent to the Tax Review Manager and/or the Assessor***
- ***The millage is added to the database***
- ***The voter-approved millage may be a continuation (or renewal) of a tax***
- ***The State Bond Commission must give approval to the taxing authority for this millage to go before the voters***

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138

New Taxes Proces Verbal

- ***The taxing authority will adopt a millage each year based on this authority***
- ***Taxing districts are responsible for putting the millage on the ballot in a timely manner to go on the current year's tax roll***

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139

New Taxes Maximum Millage Report

- ***Taxing authorities should check the Maximum Millage Report on the Legislative Auditor's website to determine when millage rates will expire***

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140

Sec. VI. Access to Information

VI. Access to Information

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141

Access to Information

- ***LLA's Website at www.lla.la.gov***
- ***Local Government***
 - ***Assessors / Millages***
 - ***Organize a Millage Class in 2010***
 - ***Time Table for Ad Valorem Taxes***
 - ***Pension Fund Reports***

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142

Access to Information

- **Maximum Millage Reports**
 - **Legend**
- **Forms**
 - **Affidavit**
 - **Notice of Public Hearing/Meeting**
 - **Resolution Samples**

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143

Access to Information

- **Educational Materials**
 - **Administrative Process of Adopting Millage**
 - **Roll Back – Roll Forward, 2009**
 - **Assessors' Electronic Submission Process, 2009**

E-Mail: pjackson@lla.la.gov

Telephone: (225) 339-3972

Fax: (225) 339-3986

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144

Sec. VII. Appendix

SENATE BILL NO. 96

BY SENATORS SCHEDLER AND NEVERS AND REPRESENTATIVES ALARIO, ALEXANDER, ANSARDI, ARNOLD, BARROW, BAUDOUIN, BEARD, BOWLER, BRUNEAU, BURNS, CRAVINS, CROWE, CURTIS, DOVE, DURAND, ERDEY, FANNIN, FAUCHEUX, GREENE, E. GUILLORY, HAMMETT, HEBERT, HILL, HOPKINS, JOHNS, KENNARD, KLECKLEY, LABRUZZO, LANCASTER, MCDONALD, MORRELL, ODINET, PIERRE, PITRE, M. POWELL, QUEZAIRE, RITCHIE, ROMERO, SCALISE, SCHNEIDER, SMILEY, GARY SMITH, JANE SMITH, STRAIN, TOWNSEND, TUCKER, WALKER, WALSWORTH, WHITE AND WINSTON

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

AN ACT

To amend and reenact R.S. 47:1705(B), 1987, and 1992(A)(1), relative to notices related to ad valorem property taxes; to provide for the notice to be given to taxpayers concerning certain property tax assessments and increases in millage rates without voter approval; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:1705(B), 1987, and 1992(A)(1) are hereby amended and reenacted to read as follows:

§1705. Information supplied to assessor and legislative auditor by tax recipient agencies; **additional notices**

* * *

B.(1) Increases in the millage rate in excess of the rates established as provided by Paragraph (B) of Section 23 of Article VII of the Constitution of

1 Louisiana, but not in excess of the prior year's maximum authorized millage rate may
2 be levied by two-thirds vote of the total membership of a taxing authority without
3 further voter approval but only after a public hearing held in accordance with the
4 open meetings law.

5 **(2)** In order to accomplish this result, **it the following** shall be mandatory:

6 ~~(1)(a)~~ **that each Each** tax recipient body shall adopt an ordinance or
7 resolution which shall set forth and designate the adjusted millage rate as required
8 by Paragraph B of Section 23 of Article VII of the Constitution of Louisiana, ~~and~~

9 ~~(2)(b)~~ **that each Each** tax recipient body shall adopt another separate
10 ordinance or resolution which shall provide for such millage rate increases by
11 two-thirds vote and shall set forth and designate not only the increased millage rate
12 but also the adjusted millage rate as required in Paragraph (1) above and by
13 Paragraph B of Section 23 of Article VII of the Constitution of Louisiana.

14 **(c)(i) In addition to any notice requirements provided for in Article VII,**
15 **Section 23(C) of the Constitution of Louisiana and this Section, any tax recipient**
16 **body which proposes to hold a public hearing in any tax year for the purpose**
17 **of levying additional or increased millages on property without further voter**
18 **approval shall publish, by July fifteenth, public notice of the date, time, and**
19 **place of the hearing. The notice shall contain a statement that the tax recipient**
20 **body intends to consider at the hearing levying additional or increased millage**
21 **rates without further voter approval.**

22 **(ii) The notice shall be published on two separate days in the official**
23 **journal of the taxing authority, and in another newspaper with a larger**
24 **circulation within the taxing authority than the official journal of the taxing**
25 **authority, if there is one.**

26 **(iii) Requirements for the notice required in this Subparagraph shall be**
27 **prescribed by the Louisiana Tax Commission which requirements shall include:**

28 **(aa) Prominent placement in the newspaper in a section other than the**
29 **classified advertisement or public notice section.**

30 **(bb) Formatting in a box with a bolded outline.**

* * *

1 B.(1) Assessors shall provide notice to a taxpayer of the amount of the
2 assessment of the taxpayer's property, including supplemental assessments
3 pursuant to R.S. 47:1966, at the time and in the manner provided for in this
4 Subsection:

5 (a) In any tax year in which property is reappraised and valued pursuant
6 to Article VII, Section 18(F) of the Constitution of Louisiana.

7 (b) When the taxable assessment of the taxpayer's property for a tax
8 year increases by fifteen percent or more from its assessment in the previous tax
9 year.

10 (2) Taxpayers shall be provided notice of their assessment by mailing
11 such information to the taxpayer at the same address to which the notice of tax
12 due is sent by the collector of the taxes no later than the first day of the
13 exposure period provided for by R.S. 47:1992. The actual mailing of the notice
14 by the assessor shall constitute full compliance with this Subsection.

15 (3)(a) Except as provided for in Subparagraph (3)(b) of this Paragraph,
16 a taxpayer may rely on the assessment valuation mailed to him in the notice and
17 such reliance shall be a defense against any claim for additional ad valorem
18 property taxes, interest, and penalties on such property.

19 (b) The assessment valuation provided to the taxpayer may be changed
20 to reflect an increase in assessment, including supplemental assessments
21 pursuant to R.S. 47:1966, if the assessor shows that the taxpayer received
22 written notice of such change at least thirty days before the last day for review
23 by the appropriate board of review.

24 (4) All tax recipient bodies shall pay upon warrant of the assessor their
25 share of the total expense for implementing the provisions of this Subsection
26 each tax year based upon the proportion that the amount of their ad valorem
27 tax levied for the immediate prior year bears to the total amount of the ad
28 valorem taxes levied in such immediate prior year by all tax recipient bodies.

29 (5) The assessor may also provide notice to the taxpayer of his estimated
30 property taxes due for the current year based upon the authorized and adopted

1 millage rates in effect at either of the following times:

2 (a) At the end of the prior tax year.

3 (b) During the current tax year, if such millages are available.

4 (6) The provisions of this Subsection shall apply only to taxpayers that
5 have taxable assessments and which are assessed by the assessor.

6 (7) The provisions of this Subsection shall not apply in the parish of
7 Rapides.

8 * * *

9 §1992. Inspection of assessment lists; notification and review of assessments by
10 board of review; hearing officers

11 A.(1)(a) After each assessor has prepared and made up the lists showing the
12 assessment of immovable and movable property in and for his parish or district, his
13 lists shall be exposed daily for inspection by the taxpayers and other interested
14 persons for the period provided for in Subsection G of this Section. Each assessor
15 shall give notice of such exposure for inspection in accordance with rules and
16 regulations established by the Louisiana Tax Commission.

17 (b)(i) Except as provided for in Item (b)(ii) of this Subparagraph, a
18 taxpayer may rely on the assessment shown in the list and such reliance shall be
19 a defense against any claim for additional ad valorem property taxes, interest,
20 and penalties on such property.

21 (ii) The assessment shown on the list may be changed to reflect an
22 increase in assessment, including supplemental assessments pursuant to R.S.
23 47:1966, if the assessor shows that the taxpayer received written notice of such
24 change at least thirty days before the last day for review by the appropriate
25 board of review.

26 (iii) The provisions of Subsubparagraphs (A)(1)(b)(i) and (ii) of this
27 Section shall not apply in the parish of Rapides.

28 * * *

29 Section 2. This Act shall apply to all tax years beginning on and after January 1,
30 2006.

- 1 Section 3. This Act shall become effective on January 1, 2006; if vetoed by the
2 governor and subsequently approved by the legislature, this Act shall become effective on
3 January 1, 2006 or on the day following such approval by the legislature, whichever is later.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____

SENATE BILL NO. 108

BY SENATOR ADLEY

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

1 AN ACT

2 To amend and reenact R.S. 47:1705(B), relative to information provided regarding millage
3 rates; to require certain notice to the public in any year in which a tax recipient body
4 intends to consider the levy of additional or increased millage rates without voter
5 approval; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:1705(B) is hereby amended and reenacted to read as follows:

8 §1705. Information supplied to assessor and legislative auditor by tax recipient
9 agencies **additional notices**

10 * * *

11 B.**(1)** Increases in the millage rate in excess of the rates established as
12 provided by Paragraph (B) of Section 23 of Article VII of the Constitution of
13 Louisiana, but not in excess of the prior year's maximum authorized millage rate may
14 be levied by two-thirds vote of the total membership of a taxing authority without
15 further voter approval but only after a public hearing held in accordance with the
16 open meetings law.

17 **(2)** In order to accomplish this result, **it the following** shall be mandatory:

18 ~~(1)(a)~~ **Each** tax recipient body shall adopt an ordinance or
19 resolution which shall set forth and designate the adjusted millage rate as required
20 by Paragraph B of Section 23 of Article VII of the Constitution of Louisiana; ~~and,~~

21 ~~(2)(b)~~ **Each** tax recipient body shall adopt another separate
22 ordinance or resolution which shall provide for such millage rate increases by
23 two-thirds vote and shall set forth and designate not only the increased millage rate

1 but also the adjusted millage rate as required in Paragraph (1) above and by
2 Paragraph B of Section 23 of Article VII of the Constitution of Louisiana.

3 (c)(i) In addition to any notice requirements provided for in Article VII,
4 Section 23(C) of the Constitution of Louisiana and this Section, any tax recipient
5 body which proposes to hold a public hearing in any tax year for the purpose
6 of levying additional or increased millages on property without further voter
7 approval shall publish, by July fifteenth, public notice of the date, time, and
8 place of the hearing. The notice shall contain a statement that the tax recipient
9 body intends to consider at the hearing levying additional or increased millage
10 rates without further voter approval.

11 (ii) The notice shall be published on two separate days in the official
12 journal of the taxing authority, and in another newspaper with a larger
13 circulation within the taxing authority than the official journal of the taxing
14 authority, if there is one.

15 (iii) Requirements for the notice required in this Subparagraph shall be
16 prescribed by the Louisiana Tax Commission which requirements shall include:

17 (aa) Prominent placement in the newspaper in a section other than the
18 classified advertisement or public notice section.

19 (bb) Formatting in a box with a bolded outline.

20 (cc) A size of not less than two inches by four inches.

21 (dd) Print in bold face type.

22 (iv) The additional publications in the official journal as required by this
23 Subparagraph shall be provided by the official journal at a charge not in excess
24 of the rates assessed and charged for regular commercial advertising.

25 (v) Failure to timely accomplish such publication shall make the
26 adoption at such a hearing of any resolution or ordinance providing for the
27 adoption of additional or increased millage null, void, and of no effect.

28 (vi) Each tax recipient body required to publish public notice pursuant
29 to this Subparagraph shall also provide to the assessor in its parish or district
30 as the case may be, the date, time and place of its pending hearing. Each

4 **(d) In addition to the requirements for publication provided for in this**
5 **Subparagraph, the tax recipient body shall issue a press release to newspapers**
6 **with substantial distribution within the parish of the tax recipient's jurisdiction**
7 **and to area broadcast media.**

* * *

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____

Regular Session, 2009

ACT No. 498

HOUSE BILL NO. 83

BY REPRESENTATIVES TIM BURNS, ARNOLD, CARMODY, GREENE, HENRY,
HOFFMANN, KATZ, LIGI, PEARSON, RICHARD, SCHRODER, SIMON,
SMILEY, JANE SMITH, TALBOT, TUCKER, AND WADDELL AND SENATOR
THOMPSON

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

1 AN ACT

2 To amend and reenact R.S. 47:1705(B)(2)(c)(ii) and to enact R.S. 47:1705(B)(2)(f), relative
3 to the requirements for public hearings on proposals to increase millage rates without
4 voter approval; to require public notice and publication of certain information related
5 to such millage increases; to require notification of certain elected officials; and to
6 provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:1705(B)(2)(c)(ii) is hereby amended and reenacted and R.S.
9 47:1705(B)(2)(f) is hereby enacted to read as follows:

10 §1705. Information supplied to assessor and legislative auditor by tax recipient
11 agencies; additional notices

12 * * *

13 B.

14 * * *

15 (2) In order to accomplish this result, the following shall be mandatory:

16 * * *

17 (c)

18 * * *

19 (ii) The notice shall be published on two separate days, occurring no less
20 than thirty days before the hearing date, in the official journal of the taxing authority,
21 and in another newspaper with a larger circulation within the taxing authority than
22 the official journal of the taxing authority, if there is one. On the first day of

1 publication, the notice shall also be posted on the Internet website of the taxing
2 authority, if such taxing authority maintains an Internet website. The Internet
3 posting shall remain active until such time as the taxing authority has taken action
4 to approve or disapprove, or has abandoned action on, the proposed millage increase.

5 * * *

6 (f) In the event of cancellation or postponement of a public hearing which
7 was scheduled for the consideration of a proposal to levy additional or increased
8 millages on property as provided in this Subsection, or in the event that such a
9 proposal was considered at the public hearing without action or vote, then any future
10 public hearing to consider such proposal shall be advertised and publicized as
11 required in this Subsection, except that no newspaper advertisement shall be
12 required.

13 * * *

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____

Regular Session, 2009

ACT No. 528

HOUSE BILL NO. 902 (Substitute for House Bill No. 38 by Representative Arnold)

BY REPRESENTATIVE ARNOLD

AN ACT

To amend and reenact R.S. 47:1705(B)(1) and (2)(a) and (b), relative to ad valorem taxes; to limit the ability of a taxing authority to increase ad valorem tax millages; to provide for limitations on millage increases by taxing authorities with governing authorities whose membership is not elected; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:1705(B)(1) and (2)(a) and (b) are hereby amended and reenacted to read as follows:

§1705. Information supplied to assessor and legislative auditor by tax recipient agencies; additional notices

* * *

B.(1) ~~increases~~ (a) For any taxing authority with a governing authority membership which is elected by the voters, increases in the millage rate in excess of the rates established as provided by ~~Paragraph (B) of Section 23 of~~ Article VII, Section 23(B) of the Constitution of Louisiana, but not in excess of the prior year's maximum authorized millage rate may be levied by two-thirds vote of the total membership of a taxing authority without further voter approval but only after a public hearing held in accordance with the open meetings law.

(b)(i) Any taxing authority with a governing authority membership which is not elected by the voters may increase a millage rate in excess of the rates established as provided in Article VII, Section 23(B) of the Constitution of Louisiana, but not in excess of the prior year's maximum authorized millage rate. Such increased millage shall also be limited to an amount which would increase the ad valorem taxes collected by the taxing authority by no more than two and one-half

1 percent of the collections for the calendar year immediately preceding the year for
2 which the increased millage rate is effective.

3 (ii) The provisions of this Subparagraph shall not apply to taxing authorities
4 which are special fire protection or fire department districts nor shall they affect the
5 provisions of Article VI, Section 39(A) of the Constitution of Louisiana.

6 (2) In order to accomplish this result, the following shall be mandatory:

7 (a) Each tax recipient body shall adopt an ordinance or resolution which
8 shall set forth and designate the adjusted millage rate as required by ~~Paragraph (B)~~
9 ~~of Section 23 of Article VII, Section 23(B)~~ of the Constitution of Louisiana.

10 (b) Each tax recipient body shall adopt another separate ordinance or
11 resolution which shall provide for such millage rate increases by two-thirds vote and
12 shall set forth and designate not only the increased millage rate but also the adjusted
13 millage rate as required in Subparagraph (a) above and by ~~Paragraph (B) of Section~~
14 ~~23 of Article VII, Section 23(B)~~ of the Constitution of Louisiana.

15 * * *

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____

Regular Session, 2009

ACT No. 542

HOUSE BILL NO. 903 (Substitute for House Bill No. 375 by Representative Arnold)

BY REPRESENTATIVE ARNOLD AND SENATOR THOMPSON

1

A JOINT RESOLUTION

2

Proposing to amend Article VII, Section 23(C) of the Constitution of Louisiana, relative to

3

the levy of ad valorem property tax by taxing authorities; to further limit certain

4

taxing authorities' power to increase millage rates without voter approval; and to

5

specify an election for submission of the proposition to electors and provide a ballot

6

proposition.

7

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members

8

elected to each house concurring, that there shall be submitted to the electors of the state, for

9

their approval or rejection in the manner provided by law, a proposal to amend Article VII,

10

Section 23(C) of the Constitution of Louisiana, to read as follows:

11

§23. Adjustment of Ad Valorem Tax Millages

12

Section 23.

13

* * *

14

(C) Increases Permitted. Nothing herein shall prohibit a taxing authority

15

from collecting, in the year in which Sections 18 and 20 of this Article are

16

implemented or in any subsequent year, a larger dollar amount of ad valorem taxes

17

by (1) levying additional or increased millages as provided by law or (2) placing

18

additional property on the tax rolls. ~~Increases~~

19

(1) Subject to the limitations provided in Subparagraph (2) of this Paragraph,

20

increases in the millage rate in excess of the rates established as provided by

21

Paragraph (B) ~~above of this Section~~, but not in excess of the prior year's maximum

22

authorized millage rate, may be levied by two-thirds vote of the total membership

23

of a taxing authority without further voter approval but only after a public hearing

24

held in accordance with the open meetings law; however, in addition to any other

1 requirements of the open meetings law, public notice of the time, place, and subject
2 matter of such hearing shall be published on two separate days no less than thirty
3 days before the public hearing. Such public notice shall be published in the official
4 journal of the taxing authority, and another newspaper with a larger circulation
5 within the taxing authority than the official journal of the taxing authority, if there
6 is one.

7 (2)(a) A taxing authority with a governing authority membership which is
8 not composed entirely of persons who were elected by the voters for participation on
9 that governing authority may increase a millage rate in accordance with the
10 provisions of Subparagraph (1) of this Paragraph; however, the amount of increase
11 in any taxable year shall not increase the ad valorem tax collections of the taxing
12 authority by more than two and one-half percent of such collections for the
13 immediately preceding calendar year.

14 (b) The provisions of this Subparagraph shall not apply to taxing authorities
15 which are special fire protection or fire department districts or ports, port harbor, and
16 terminal districts, nor shall they affect the provisions of Article VI, Section 39(A) of
17 this constitution.

18 * * *

19 Section 2. Be it further resolved that this amendment shall become effective January
20 1, 2011.

21 Section 3. Be it further resolved that this proposed amendment shall be submitted
22 to the electors of the state of Louisiana at the statewide election to be held on November 2,
23 2010.

24 Section 4. Be it further resolved that on the official ballot to be used at said election
25 there shall be printed a proposition, upon which the electors of the state shall be permitted
26 to vote FOR or AGAINST, to amend the Constitution of Louisiana, which proposition shall
27 read as follows:

28 To provide that the power of a taxing authority with a governing authority
29 which is not elected to increase millage rates without voter approval after
30 reappraisal, which is presently limited by the prior year's maximum millage

1 rate, be further limited to annual increases which do not exceed two and one-
2 half percent of the property tax collections for the immediately preceding
3 calendar year; to exclude from such restriction taxing authorities which are
4 special fire protection or fire department districts or ports, port harbor, and
5 terminal districts, and millages levied by certain levee districts under
6 authority granted by the Constitution of Louisiana. (Amends Art. VII,
7 Section 23(C))

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE